

SIKKIM

GOVERNMENT



GAZETTE

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GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE, REVENUE & EXPENDITURE DEPARTMENT

No: GOS/CTD/05-06/12-A1 (11)/106

Dated: 26 /06/2012

NOTIFICATION

In exercise of the powers conferred by clause (p) of Sub-Section (4) of Section 28 of the Sikkim Sales Tax Acts 1983 the State Government hereby makes the following rules further to amend the Sikkim Sales Tax Rules, 1983 namely :-

1. **Short title and commencement** (1) These rules may be called the Sikkim Sales Tax (Amendment) Rules, 2012.
(2) They shall extend to the whole of Sikkim.
(3) They shall come into force at once.
- 2 **Insertion of rule 34** In the said rules, after rule 33, the following rule shall be inserted, namely-

“34 Procedures of filing application of registration and others by electronic communication media

Notwithstanding anything prescribed under these rule, the Commissioner may, by notification to the effect, prescribe for procedure of:-

- (a) filing application for registration;
- (b) filing application for amendment of registration certificate;
- (c) generation of declaration form;
- (d) filing of periodical returns;
- (e) payment of tax;
- (f) maintaining of books of accounts;
- (g) framing of assessment;
- (h) serving notice;
- (i) filing of application for claim of refund;
- (j) filing memorandum of appeal and revision petition;
- (k) any other purpose as mentioned in the notification;

through electronic communication media for such class or classes of dealers from such date as may be specified in the notification.”

COMMISSIONER-CUM-SECRETARY